

**REMARKS**

This is in response to the Notice of Non-Compliant Amendment issued April 15, 2005.

If any additional fee is due, please charge deposit account 19-4330.

Respectfully submitted,



Date: April 25, 2005

By:

Customer No. 007663

Kit M. Stetina  
Registration No. 29,445  
STETINA BRUNDA GARRED & BRUCKER  
75 Enterprise, Suite 250  
Aliso Viejo, California 92656  
(949) 855-1246